



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

October 14, 2021

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been suspended or disbarred by the United States Tax Court for reasons explained in an order issued in the case of each practitioner. Copies of the orders are attached.

1. Thomas J. Burke
2. Edward J. Kaushas
3. David Brian Nolan
4. Jeffrey R. Thibault

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Thomas J. Burke

ORDER OF SUSPENSION

The Court issued an Order to Show Cause (OSC) to Mr. Burke on April 26, 2021, affording him the opportunity, on or before May 26, 2021, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a remotely conducted hearing on June 16, 2021, concerning his proposed discipline if he provided written notice via email, on or before May 26, 2021, of his intention to appear at a hearing. The OSC was based on Mr. Burke's suspension from the practice of law in Colorado for one year and one day, three months to be served, with the remainder stayed upon the successful completion of a two-year period of probation, with conditions. The suspension took effect on February 1, 2021. See Order Approving Conditional Admission of Misconduct and Imposing Sanctions under C.R.C.P. 251.22, People v. Burke, No. 20PDJ073 (Colo. Dec. 28, 2020). Furthermore, Mr. Burke failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the disciplinary action taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The OSC was mailed by both certified and regular mail to Mr. Burke's addresses of record with the Court and with the Supreme Court of Colorado. The tracking information on the U.S. Postal Service's (USPS) website for the copy of the OSC mailed by certified mail to Mr. Burke's address of record with the Court states: "Delivered, Front Desk/ Reception/Mail Room – April 29, 2021 at 10:23 am – Denver, CO 80202." The tracking information on the USPS's website for the copy of the OSC mailed by certified mail to Mr. Burke's address of record with the Supreme Court of Colorado indicates that the OSC was returned to the Court on June 7, 2021. It does not appear that either copy of the OSC mailed by regular mail has been returned to the Court by USPS.

The Court has received no response from Mr. Burke. Furthermore, Mr. Burke's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before May 26, 2021, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued April 26, 2021, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Burke is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

ORDERED that, until reinstated, Mr. Burke is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Burke's practitioner access to case files maintained by the Court in electronic form, if any access was given to him, is revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Burke as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Edward J. Kaushas

ORDER OF SUSPENSION

The Court issued an Order to Show Cause (OSC) to Mr. Kaushas on February 25, 2019, affording him the opportunity, on or before March 27, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at an in-person hearing on April 17, 2019, concerning his proposed discipline provided he submitted written notice, on or before March 27, 2019, of his intention to appear at a hearing. The OSC was based on Mr. Kaushas's emergency suspension on November 30, 2018, from the practice of law in Pennsylvania pending the conclusion of a disciplinary proceeding. See Office of Disciplinary Counsel v. Kaushas, No. 2539 Disciplinary Docket No. 3, 2018 Pa. LEXIS 6249 (Nov. 30, 2018). Furthermore, Mr. Kaushas failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the disciplinary action taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The OSC was mailed by both certified and regular mail to Mr. Kaushas's addresses of record with the Court and with the Disciplinary Board of the Supreme Court of Pennsylvania. The copy of the OSC mailed by certified mail to Mr. Kaushas's address of record with the Court was returned to the Court by the United States Postal Service (USPS), the envelope marked "Return to Sender – Unclaimed – Unable to Forward." None of the other copies of the OSC were returned to the Court by USPS. The tracking information on the USPS website for the copy of the OSC mailed by certified mail to Mr. Kaushas's address of record with the Disciplinary Board of the Supreme Court of Pennsylvania stated: "Delivered – February 27, 2019 at 1:09 pm – Delivered, Left with Individual – Scranton, PA 18505."

The Court received no response from Mr. Kaushas. Furthermore, Mr. Kaushas's right to a hearing concerning his proposed discipline is deemed waived as he did not advise the Court in writing on or before March 27, 2019, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice

and Procedure, Mr. Kaushas is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

ORDERED that, until reinstated, Mr. Kaushas is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Kaushas's practitioner access to case files maintained by the Court in electronic form, if any access was given to him, is revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Kaushas as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: David Brian Nolan

ORDER OF SUSPENSION

The Court issued an Order to Show Cause (Order) to Mr. Nolan on February 25, 2019, affording him the opportunity, on or before March 27, 2019, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a hearing scheduled on April 17, 2019, concerning his proposed discipline if he provided written notice, on or before March 27, 2019, of his intention to appear at a hearing.

The Order was based upon the following information. In response to Mr. Nolan's conviction on December 29, 2010, in Arlington County Circuit Court of Virginia of three counts of misdemeanor failure to appear, in violation of Va. Code section 19.2-128(C), the District of Columbia Court of Appeals suspended him on an interim basis from the practice of law in the District of Columbia by Order filed December 17, 2012, in case No. 12-GB-1892. By Order filed October 18, 2018, in case No. 18-BG-812, the District of Columbia Court of Appeals suspended Mr. Nolan from the practice of law in the District of Columbia pending final disposition of the proceeding in a separate matter involving his handling of two client matters. Furthermore, Mr. Nolan failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

On March 25, 2019, this Court received Mr. Nolan's response to the Order. Mr. Nolan did not provide notice of his intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued February 25, 2019, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Nolan is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

ORDERED that, until reinstated, Mr. Nolan is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Nolan's practitioner access to case files maintained by the Court in electronic form, if any access was given to him, is revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Nolan as counsel in any pending cases in which he appears as counsel of record.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In re: Jeffrey R. Thibault

ORDER OF DISBARMENT

This Court issued an Order to Show Cause (Order) to Mr. Thibault on April 26, 2021, affording him the opportunity, on or before May 26, 2021, to show cause why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, and to appear at a remotely scheduled hearing on June 16, 2021, concerning his proposed discipline if he provided written notice via email, on or before May 26, 2021, of his intention to appear at a hearing.

The Order was based upon (1) Mr. Thibault's temporary suspension from the practice of law in Florida, by order of the Supreme Court of Florida dated August 2, 2019, and (2) his permanent disbarment from the practice of law in Florida, by order of the Supreme Court of Florida dated October 8, 2020. Furthermore, Mr. Thibault failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of any of the disciplinary actions taken against him within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Order was mailed by both certified and regular mail to a post office box in Tampa, Florida that is Mr. Thibault's address of record with the Court and with the Florida Bar. Neither mailing has been returned to the Court.

The Court has received no response from Mr. Thibault. Furthermore, Mr. Thibault's right to a hearing is deemed waived as he did not advise the Court in writing on or before May 26, 2021, of his intention to appear at a hearing concerning his proposed discipline.

Upon due consideration and for cause, it is

ORDERED that the Court's Order to Show Cause, issued April 26, 2021, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Thibault is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Thibault's name is stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Thibault is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Thibault's practitioner access to case files maintained by the Court in electronic form, if any access was given to him, is revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Thibault as counsel in any pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Thibault shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge